

Applicant: Satoshi FURUTA

METHOD FOR MANUFACTURE OF ESTERS BY TRANSESTERIFICATION

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Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE

Sir:

In response to the Office Action dated February 7, 2007, please amend the above-identified application as follows: (Please see following pages.)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 25, 2007.